

TRIPURA**GAZETTE***Published by Authority***EXTRAORDINARY ISSUE****Agartala, Tuesday, February 4, 2025 A. D., Magha 15, 1946 S. E.**

**PART--I-- Orders and Notifications by the Government of Tripura,
The High Court, Government Treasury etc.**

**GOVERNMENT OF TRIPURA
FINANCE DEPARTMENT
(TAXES & EXCISE)**

No.F.1-11(91)-TAX/GST/2025(Part)

Dated, Agartala, the 31st January, 2025.

Notification No. 01/2025-State Tax (Rate)

In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the Tripura State Goods and Services Tax Act, 2017 (Tripura Act No. 9 of 2017), the State Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Tripura, Finance Department, No. 1/2017- State Tax (State), published in the Tripura Gazette, Extraordinary Issue, *vide* number 230, dated the 29th June, 2017, namely:-

In the said notification, -

(a) in the Schedule I – 2.5%, after S. No. 98A and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

“98B.	1904	Fortified Rice Kernel (FRK)”;
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(b) in the Schedule III – 9%, against S. No. 15, in column (3), after the words “commonly known as Murki”, the words “, Fortified Rice Kernel (FRK)” shall be inserted;

(c) after the Schedule VII, in the Explanation, for clause (ii) and the proviso appended to it, the following clause shall be substituted, namely: -

“(ii) The expression ‘pre-packaged and labelled’ means all commodities that are intended for retail sale and containing not more than 25 kg or 25 litre, which are ‘pre-packed’ as defined in clause (1) of section 2 of the Legal Metrology Act, 2009 (1 of 2010) where, the package in which

the commodity is pre-packed or a label securely affixed thereto is required to bear the declarations under the provisions of the Legal Metrology Act, 2009 (1 of 2010) and the rules made thereunder.”.

2. This notification shall come into force with immediate effect.

By Order of the Governor,

Signed by

Vivek H.B. H.B., IAS)

Date: 31/01/2025 10:55:00

to the Government of Tripura
Finance Department

Note: The principal notification No. 1/2017- State Tax (Rate), dated the 29th June, 2017, was published in the Tripura Gazette, Extraordinary Issue, *vide* number 230, dated the 29th June, 2017, and was last amended *vide* notification No. 5/2024 – State Tax (Rate), dated the 07th November, 2024, published in the Tripura Gazette, Extraordinary Issue, *vide* number 1647, dated the 13th November, 2024.

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